IN THE UNITED STATES BANKRUPTCY COURT FOR THE DISTRICT OF DELAWARE

In re:)	Chapter 11
)	Case No. 22-10877 (LSS)
MARINER HEALTH CENTRAL, INC., et al., ¹)	
)	(Joint Administration Requested)
Debtors.)	
)	

DECLARATION OF SUSAN KANG GORDON

- I, Susan Kang Gordon, Esq., hereby declare:
- 1. I am an attorney in good standing and am licensed to practice law in the Courts of the State of California. I am the owner of the Law Office of Susan Kang Gordon located at 21C Orinda Way #162, Orinda, CA 94563.
- 2. I am the attorney for the Ledesma Plaintiffs. I have personal knowledge of these matters stated herein and could and would testify competently to them if called as a witness.
- 3. I submit this declaration (the "Declaration") in connection with the Ledesma Action Plaintiffs' Motion to Transfer Venue of Bankruptcy Cases to the United States Bankruptcy Court for the Northern District of California, Oakland Division, filed contemporaneously herewith.
- 4. Attached hereto as **Exhibit A** is a true and correct copy of the Second Amended Judgement in the *Ledesma* action entered on August 23, 2022.
- 5. Attached hereto as **Exhibit B** is a true and correct copy of excerpts from the Deposition of Kenneth Tabler, taken on February 15, 2022.

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¹ The Debtors, along with the last four digits of each Debtor's tax identification number, are Mariner Health Central, Inc. (6203), Parkview Holding Company GP, LLC (1536), and Parkview Operating Company, LP (7273). The Debtors' headquarters are located at 3060 Mercer University Drive, Suite 200, Atlanta, GA 30341.

- 6. Attached hereto as **Exhibit** C is a true and correct copy of excerpts from the Deposition of Kristy Prince Owen, taken on February 15, 2022.
- 7. Attached hereto as **Exhibit D** is a true and correct copy of excerpts from the Deposition of Linda Taetz, taken on February 15, 2022.

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct and of my own personal knowledge. This Declaration was executed in Moraga, California on October 4, 2022.

LAW OFFICE OF SUSAN KANG GORDON

Susan Kang Gordon

Susan Kang Gordon (Bar No. 273979)

EXHIBIT "A"

Case 22-10877-LSS Doc 76-1 Filed 10/05/22 Page 4 of 34

1 2 3 4 5 6 7	Susan Y. Kang Gordon, Esq. (SBN: 273979) LAW OFFICE OF SUSAN KANG GORDON 21C Orinda Way #162 Orinda, CA 94563 Telephone: (510) 400-6146 Facsimile: (510) 400-6148 Jennifer Fiore, Esq. (SBN: 203618) Sophia Achermann, Esq. (SBN: 262712) FIORE ACHERMANN, A LAW CORP. 340 Pine St., Ste. 503 San Francisco, CA 94104-3237 Telephone & Facsimile: (415) 550-0650	ALAMEDA COUNTY AUG 2 3 2022 CLERK OF THE SUPERIOR COURT By Deputy
9 10 11 12 13	Jody C. Moore, Esq. (SBN: 192601) JOHNSON MOORE 100 E. Thousand Oaks Blvd., Ste. 229 Thousand Oaks, CA 91360 Telephone: (805) 988-3661 Facsimile: (805) 494-4777	
14 15 16	TO CONTROL DESCRIPTION OF THE SERVICE SERVICE AND THE SERVICE SERVICE AND THE SERVICE SERVICE SERVICE AND THE SERVICE	STATE OF CALIFORNIA JUNTY OF ALAMEDA
17 18 19 19 19 19 19 19 19	MARICELA LEDESMA, et al. Plaintiffs, vs. MARINER HEALTH CARE, INC.; MARINER HEALTH CENTRAL, INC.; MARINER HEALTH CARE MANAGEMENT COMPANY; MHC WEST HOLDING COMPANY; GRANCARE, LLC; PARKVIEW HEALTHCARE CENTER; JOHNSON OKERE; and DOES 1 Through 100, Inclusive, Defendants.	Case No.: RG19025110 [ASSIGNED FOR ALL PURPOSES TO DEPT. 21] SECOND AMENDED JUDGMENT AFTER GRANTING OF PARTIAL JNOV AS TO PUNITIVE DAMAGES Action Filed: 6/28/2019 Trial Date: 5/18/2021
.0		

CASE NO. RG19025110

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On September 16, 2021, and October 14, 2021, the Jury in the above-captioned case returned separate verdicts for monetary damages in favor of the plaintiffs and against defendants;

On December 30, 2021, the court granted plaintiffs' prayer for injunctive relief and entered judgment for monetary and injunctive relief;

On March 21, 2022, the court granted in part and denied in part defendants' motion JNOV; On March 21, 2022, the court conditionally granted in part and denied in part the Motion

On April 22, 2022, the court entered an amended judgment after granting JNOV, finding that the amended judgment entered on April 22, 2022, did not conform to JNOV entered on March 21, 2022, due to clerical and/or arithmetic errors;

On May 12, 2022, the court entered the First Amended Judgment After Granting of JNOV; On May 16, 2022, the court re-issued the remittitur table by entering an Amended Remittitur;

On June 14, 2022, Plaintiffs accepted the Amended Remittitur issued on May 16, 2022;

On July 25, 2022, the court issued an order granting in part and denying in part Defendants' motion to tax costs; and

On July 25, 2022, the court issued an order granting in part Plaintiffs' motion for award of attorney's fees and costs.

IT IS ORDERED, ADJUDGED AND DECREED.

I. MONETARY RELIEF:

for New Trial and issued a remittitur table;

Plaintiffs, and each of them, shall have judgment against Defendants Mariner Health Central, Inc, ("Mariner") and Parkview Operating Company, LP, ("Parkview") as follows:

- 1. Plaintiff Feleai Brown Ah-Hing shall have and recover from Defendant Parkview \$588,123.00, together with interest thereon at the rate of ten percent (10%) per annum from the date of the entry of judgment until paid. The total amount consists of the following:
 - a. Statutory Damages: \$500.00
 - b. Compensatory Damages: \$88,000.00
 - c. Punitive Damages: \$165,000.00

1	d.	Attorney's Fees: \$297,310.00
2	e.	Costs: \$37,313.00
3		Total: \$588,123.00
4	Plaintiff F	Feleai Brown Ah-Hing shall have and recover from Defendant Mariner
5	\$897,936.00, tog	ether with interest thereon at the rate of ten percent (10%) per annum from the
6	date of the entry	of judgment until paid. The total amount consists of the following:
7	a.	Compensatory Damages: \$132,000.00
8	b.	Punitive Damages: \$264,000.00
9	c.	Attorney's Fees: \$445,966.00
10	d.	Costs: \$55,970.00
11		Total: \$897,936.00
12	2. Pla	aintiff James Cearley, Jr., shall have and recover from Defendant Parkview
13	\$892,873.00, toge	ether with interest thereon at the rate of ten percent (10%) per annum from the
14	date of the entry of	of judgment until paid. The total amount consists of the following:
15	a.	Statutory Damages: \$500.00
16	b.	Compensatory Damages: \$194,000.00
17	c.	Punitive Damages: \$363,750.00
18	d.	Attorney's Fees: \$297,310.00
19	e.	Costs: \$37,313.00
20		Total: \$892,873.00
21	Plaintiff Ja	ames Cearley, Jr., shall have and recover from Defendant Mariner \$1,374,936.00
22	together with inte	rest thereon at the rate of ten percent (10%) per annum from the date of the entry
23	of judgment until	paid. The total amount consists of the following:
24	a.	Compensatory Damages: \$291,000.00
25	b.	Punitive Damages: \$582,000.00
26	c.	Attorney's Fees: \$445,966.00
27	d.	Costs: \$55,970.00
28		Total: \$1,374,936.00

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3. Plaintiffs Maricela Ledesma, as Successor in Interest of J.R. Ledesma and Personal Representative of the Estate of J.R. Ledesma, and Esther Ledesma, Alberto Ledesma, Celina Ledesma, David Ledesma, Alejandro Ledesma, Araceli Ledesma and Esmeralda Ledesma, as Successors in Interest to J.R. Ledesma, and all as heirs of J.R. Ledesma, jointly, shall have and recover from Defendant Parkview \$778,136.03, together with interest thereon at the rate of ten percent (10%) per annum from the date of the entry of judgment until paid. The total amount consists of the following:

> Statutory Damages: \$500.00 a.

b. Compensatory Damages: \$243,013.03

Punitive Damages: \$200,000.00 c.

d. Attorney's Fees: \$297,310.00

Costs: \$37,313.00 e.

Total: \$778,136.03

Plaintiffs Maricela Ledesma, as Successor in Interest of J.R. Ledesma and Personal Representative of the Estate of J.R. Ledesma, and Esther Ledesma, Alberto Ledesma, Celina Ledesma, David Ledesma, Alejandro Ledesma, Araceli Ledesma and Esmeralda Ledesma, as Successors in Interest to J.R. Ledesma, and all as heirs of J.R. Ledesma, jointly, shall have and recover from Defendant Mariner \$1,166,455.55, together with interest thereon at the rate of ten percent (10%) per annum from the date of the entry of judgment until paid. The total amount consists of the following:

a. Compensatory Damages: \$364,519.55

b. Punitive Damages: \$300,000

c. Attorney's Fees: \$445,966.00

d. Costs: \$55,970.00

Total: \$1,166,455.55

4. Plaintiff Frances McCalope shall have and recover from Defendant Parkview \$838,248.00, together with interest thereon at the rate of ten percent (10%) per annum from the date of the entry of judgment until paid. The total amount consists of the following:

1	a. Statutory Damages: \$500.00	
2	b. Compensatory Damages: \$175,000.00	
3	c. Punitive Damages: \$328,125.00	
4	d. Attorney's Fees: \$297,310.00	
5	e. Costs: \$37,313.00	
6	Total: \$838,248.00	
7	Plaintiff Frances McCalope shall have and recover from Defendant Mariner \$1,289,	436.00
8	together with interest thereon at the rate of ten percent (10%) per annum from the date of the	e entry
9	of judgment until paid. The total amount consists of the following:	
10	a. Compensatory Damages: \$262,500.00	
11	b. Punitive Damages: \$525,000.00	
12	c. Attorney's Fees: \$445,966.00	
13	d. Costs: \$55,970.00	
14	Total: \$1,289,436.00	
15	5. Plaintiffs Henry Rice, as Successor in Interest to Jacqueline Rice and as Personal	
16	Representative of the Estate of Jaqueline Rice, and Marcus Moore, as Successor in Interest	to
17	Jaqueline Rice, jointly, shall have and recover from Defendant Parkview \$635,123.00, toge	ther
18	with interest thereon at the rate of ten percent (10%) per annum from the date of the entry of	f
19	judgment until paid. The total amount consists of the following:	
20	a. Statutory Damages: \$500.00	
21	b. Compensatory Damages: \$100,000.00	
22	c. Punitive Damages: \$200,000.00	
23	d. Attorney's Fees: \$297,310.00	
24	e. Costs: \$37,313.00	
25	Total: \$635,123.00	
26	Plaintiffs Henry Rice, as Successor in Interest to Jacqueline Rice and as Personal	
27	Representative of the Estate of Jaqueline Rice, and Marcus Moore, as Successor in Interest	to
28	Jaqueline Rice, jointly, shall have and recover from Defendant Mariner \$951,936.00, together	ner witl

7. Plaintiff John Seelig shall have and recover from Defendant Parkview \$579,498.00, together with interest thereon at the rate of ten percent (10%) per annum from the date of the entry of judgment until paid. The total amount consists of the following:

a. Statutory Damages: \$500.00

b. Compensatory Damages: \$85,000.00

c. Punitive Damages: \$159,375.00

d. Attorney's Fees: \$297,310.00

e. Costs: \$37,313.00

Total: \$579,498.00

Plaintiff John Seelig shall have and recover from Defendant Mariner \$884,436.00, together with interest thereon at the rate of ten percent (10%) per annum from the date of the entry of judgment until paid. The total amount consists of the following:

a. Compensatory Damages: \$127,500.00

b. Punitive Damages: \$255,000.00

c. Attorney's Fees: \$445,966.00

d. Costs: \$55,970.00

Total: \$884,436.00

8. Plaintiffs Lisa Cabrera, as Successor in Interest of Louie Sira and as Personal Representative of the Estate of Louie Sira, and Matthew Sira, as Successor in Interest to Louie Sira, jointly, shall have and recover from Defendant Parkview \$776,354.00, together with interest thereon at the rate of ten percent (10%) per annum from the date of the entry of judgment until paid. The total amount consists of the following:

a. Statutory Damages: \$500.00

b. Compensatory Damages: \$241,231.00

c. Punitive Damages: \$200,000.00

d. Attorney's Fees: \$297,310.00

e. Costs: \$37,313.00

Total: \$776,354.00

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Plaintiffs Lisa Cabrera, as Successor in Interest of Louie Sira and as Personal Representative of the Estate of Louie Sira, and Matthew Sira, as Successor in Interest to Louie Sira, jointly, shall have and recover from Defendant Mariner \$1,163,782.50, together with interest thereon at the rate of ten percent (10%) per annum from the date of the entry of judgment until paid. The total amount consists of the following:

- a. Compensatory Damages: \$361,846.50
- b. Punitive Damages: \$300,000.00
- c. Attorney's Fees: \$445,966.00
- d. Costs: \$55,970.00

Total: \$1,163,782.50

- 9. Plaintiffs Trinian Taylor, as Successor in Interest of Russell Taylor and as Personal Representative of the Estate of Russell Taylor, and Devon Taylor, as Successor in Interest Russell Taylor, jointly, shall have and recover from Defendant Parkview \$73,791.00, together with interest thereon at the rate of ten percent (10%) per annum from the date of the entry of judgment until paid. The total amount consists of the following:
 - a. Statutory Damages: \$500.00
 - b. Punitive Damages: \$5,000.00
 - c. Attorney's Fees: \$60,676.00
 - d. Costs: \$7,615.00

Total: \$73,791.00

- 10. Plaintiff Chanova Wilson shall have and recover from Defendant Parkview \$217,791.00, together with interest thereon at the rate of ten percent (10%) per annum from the date of the entry of judgment until paid. The total amount consists of the following:
 - a. Statutory Damages: \$500.00
 - b. Compensatory Damages: \$144,000.00
 - c. Punitive Damages: \$5,000.00
 - d. Attorney's Fees: \$60,676.00
 - e. Costs: \$7,615.00

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Total: \$217,791.00

Plaintiff Chanova Wilson shall have and recover from Defendant Mariner \$216,000.00 in compensatory damages, together with interest thereon at the rate of ten percent (10%) per annum from the date of the entry of judgment until paid.

II. INJUNCTIVE RELIEF:

The court GRANTS injunctive relief and enjoins and restrains defendant Parkview as set forth in the Injunction filed and entered December 30, 2021.

III. ATTORNEYS' FEES AND COSTS:

Plaintiffs are the prevailing party in this litigation and shall recover attorneys' fees and costs in the amounts set forth herein.

The court sets forth its calculation of the damages amounts in this Second Amended Judgment after granting, in part, the Defendants' motion for JNOV, after Plaintiff's acceptance of Amended Remitter set forth as Exhibit A to this Second Amended Judgment, after granting in part Plaintiffs' motion for attorney's fees and costs and after granting in part Defendants' motion to tax costs. The injunctive relief provisions remain unchanged.

IT IS SO ORDERED.

AUG 2 3 2022

Dated: _____, 2022

THE HONORABLE EVELIO M. GRILLO JUDGE OF THE SUPERIOR COURT

EXHIBIT A

FILED ALAMEDA COUNTY

MAY 1 6 2022

CLERK OF THE SUPERIOR COURT

By Deputy

SUPERIOR COURT OF STATE OF CALIFORNIA

IN AND FOR THE COUNTY OF ALAMEDA

MARICELA LEDESMA, et al.)	Case No.: RG19025110
Plaintiffs,)	
Wo)	AMENDED REMITTITUR
vs.)	Action Filed: 6/28/2019
MARINER HEALTH CARE, INC.;)	Trial Date: 5/18/2021
MARINER HEALTH CENTRAL, INC.;)	
MARINER HEALTH CARE MANAGEMENT COMPANY;)	
MHC WEST HOLDING COMPANY;)	
GRANCARE, LLC;	Ó	
PARKVIEW HEALTHCARE CENTER;)	
JOHNSON OKERE; and DOES 1 Through 100, Inclusive,)	
and Bobb I Imough 100, morabito,	Ď	
Defendants.)	
)	

The Jury in the above captioned case, on September 16, 2021, and October 14, 2021, returned separate verdicts for monetary damages in favor of the plaintiffs and against defendants. On December 30, 2021 the court granted plaintiffs' prayer for injunctive relief and entered judgment for monetary and injunctive relief. On March 21, 2022, the court entered its Order Conditionally Granting In Part and Denying In Part Defendants' Motion for New Trial and Order Re: Remittitur of Damages. The order granting the new trial was conditional on plaintiffs' acceptance or non-acceptance of the court's remittitur, *i.e.*, agreeing to accept the reduction of

punitive damages as specified in the order granting JNOV, also entered on March 21, 2022, but not otherwise affecting compensatory damages, including wrongful death damages. However, the order and remittitur did not make this clear: the remittitur was directed to punitive damages only, and was not intended to affect compensatory damages, which remained unchanged by the granting of the JNOV. In addition, the Amended Judgment entered April 22, 2022, contained mathematical errors in the amount of the judgment, which were not corrected until the entry of the First Amended Judgment on May 12, 2022. These mathematical errors were raised by the Plaintiffs and discussed with the Defendants and the court, which ultimately resulted in the correction of the judgment. The court, accordingly, reissues the remittitur ("Amended Remittitur"). The remittitur amounts are set forth on the Remittitur Tables attached as Exhibit A to this Amended Remittitur. The deadline for acceptance or rejection of the reduction of damages as set forth in this Amended Remittitur is 30 days from the date this Amended Remittitur is served by the clerk of the court. Failure to respond to the to the Amended Remittitur order in accordance with this section shall be deemed a rejection of the remittitur and a new trial limited to the issue of damages shall be granted, as ordered in the Order Conditionally Granting In Part and Denying In Part Defendants' Motion for New Trial and Order Re: Remittitur of Damages, filed March 21, 2022. IT IS SO ORDERED. JUDGE OF THE SUPERIOR COURT

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DAMAGES PAYABLE BY MARINER

Plaintiff	Past Non-	Future Non-	Punitive	Wrongful	Wrongful
	Economic	Economic	Damages	Death Non-	Death
		Damages		Economic	Economic
				Damages	Damages
Ah-Hing	\$120,000	\$12,000	\$264,000	0	0
Cearley	\$291,000	0	\$582,000	0	0
McCalope	\$250,500	\$12,000	\$525,000	0	0
Ledesma	\$150,000	0	\$300,000	\$210,000	\$4,519.55
Rice	\$150,000	0	\$300,000	0	0
Sanchez	\$150,000	0	\$300,000	0	0
Seelig	\$127,500	0	\$255,000	0	0
Sira	\$150,000	0	\$300,000	\$210,000	\$1,846.50
Taylor	0	0	0	0	0
Wilson	\$216,000	0	0	0	0

DAMAGES PAYABLE BY PARKVIEW

		т		1		
Plaintiff	Statutory	Past Non-	Future Non-	Punitive	Wrongful	Wrongful
	Damages	Economic	Economic	Damages	Death Non-	Death
			Damages		Economic	Economic
					Damages	Damages
Ah-Hing	\$500	\$80,000	\$8,000	\$165,000	0	0
Cearley	\$500	\$194,000	0	\$363,750	0	0
McCalope	\$500	\$167,000	\$8,000	\$328,125	0	0
Ledesma	\$500	\$100,000	0	\$200,000	\$140,000	\$3,013.03
Rice	\$500	\$100,000	0	\$200,000	0	0
Sanchez	\$500	\$100,000	0	\$200,000	0	0
Seelig	\$500	\$85,000	0	\$159,375	0	0
Sira	\$500	\$100,000	0	\$200,000	\$140,000	\$1,231
Taylor	\$500	0	0	\$5,000	0	0
Wilson	\$500	\$144,000	0	\$5,000	0	0

EXHIBIT A TO AMENDED REMITTITUR LEDESMA v. MARINER HEALTH CARE CASE NO. RG19025110

EXHIBIT "B"

Page 1

SUPERIOR COURT OF CALIFORNIA COUNTY OF ALAMEDA

PEOPLE OF THE STATE OF CALIFORNIA,

Plaintiff,

vs.

CASE NO: RG21095881

MARINER HEALTH CARE INC., A DELAWARE CORPORATION; NATIONAL SENIOR CARE, INC., A DELAWARE CORPORATION; MARINER HEALTH CARE MANAGEMENT CO., A DELAWARE CORPORATION; MARINER HEALTH CENTRAL INC., A DELAWARE CORPORATION; ET. AL.

Defendants.

REMOTE VIDEOCONFERENCE DEPOSITION OF: KENNETH TABLER

DATE: TUESDAY, FEBRUARY 15, 2022

TIME: 9:04 A.M.

PLACE: REMOTE

REPORTER: CONNIE WEBB, CSR NO. 10811

Page 2 APPEARANCES For the plainaid! DOUGA LALK ISCURE DOUGA LALK ISCURE TO Coast Stores, State 200 Search Carc, Clinforms 97080 Dougha Alconiguateracounty as Burst Attention of State 200 Search Carc, Clinforms 97080 Dougha Alconiguateracounty as Burst Attention of State 200 Search Carc, Clinforms 97080 Dougha Alconiguateracounty as Burst Attention of Carc Plays State 151 Sea State Clinforms 97080 Dates Attenty of Marine APPEARANCES Late 151 Dougha Alconiguateracounty as Burst Attention of Carc Plays State 151 Sea State Clinforms 97080 Dates Attenty of Marine APPEARANCES Late 152 Dough Alconiguateracounty as Burst Attention of Carc Plays State 151 Dough Alconiguateracounty as Burst Attention of Carc Plays State 151 Dough Alconiguateracounty as Burst Attention of Carc Plays State 151 Dough Alconiguateracounty as Burst Attention of Carc Plays State Alconiguateracounty as Burst Attention of Carc Plays State Alconiguateracounty as Burst Attention of Carc Plays State 152 Dough Alconiguateracounty as Burst Attention of Carc Plays State Alconiguateracounty as Burst Attention in support of 12 motion to quash service 15 Scan Alconiguateracounty as Burst Alconig				
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Page 3 Page 5 P	6			By Mr. Allen: 6
ANDRES PEREZ_ESQUIRE 9 Page Date Alternary 9 Page Date Alter			i	
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21 Vest Temple Street, Suite 1000 1 Lot Angeles, California 900012 (213) 257-2450 5 Smikkain@da Incounty.gov 5 or the defendant. 20 DARRYLA ROSS, ESQUIRE 21 DARRYLA ROSS, ESQUIRE 22 Marine Helbh Central, Inc. 340 Trabuco Road 1-rine, California 9260-05704 349-33-7775 24 daviss@marinerhealthcare com 25 1 APPEARANCES 2 (continued) 2 *** Page 3 Page 5 1 TUESDAY, FEBRUARY 15, 2022 (continued) 2 *** Page 5 1 TUESDAY, FEBRUARY 15, 2022 *** TUESDAY, FEBRUARY 15, 2022 *** Page 5 1 TUESDAY, FEBRUARY 15, 2022 *** THE REPORTER: Good morning, everyone. My name is Connie Webb, CSR 10811, and I'm located at my office in Eureka, California, Today's date is Tuesday, February 15, 2022, and the time is 9.04 a.m. This is the remote Zoom deposition of Kenneth 10 11 12 13 14 14 15 16 17 18 19 19 18 19 19 10 10 11 11 11 11 11 12 12 13 14 14 15 16 17 18 19 19 18 19 19 19 10 10 11 11 11 11 11 11 11 11 11 11 11		SEZA MIKIKIAN, ESQUIRE		3 Organizational chart 12
Los Angeles, California 90012 (21) 327-3450 For the defendant: DARRYL A ROSS, ESQUIRE Mariner Health Central, Inc. 440 Thiose Rosal Invine, California 9220-9704 Also present: Also present: Matt Clark Devin Ehrlich, general counsel Linda Taetz Kristy Prince Owen Also present: Kristy Prince Owen Page 3 Devine California 90012 This is the remote Zoom deposition of Kenneth Tabler in the matter of People of the plaintiff. Tabler in the matter of People of the plaintiff. RG21095881, taken on behalf of the plaintiff. This deposition and any transcript produced therefrom will be handled pursuant to California CCP 2025. MR ROSS. ESQUIRE 21	1/			
Smikkiangdela lecounty gov For the defendant: 19	18	Los Angeles, California 90012		
For the defendant: DARRYL A ROSS ESQUIRE Mariner Health Central, Inc. 440 Trabuco Road 1 Irvine, California 922020-9704 949-238-7775 24 daross@mannerhealthcare.com Page 3 Page 5 1 APPEARANCES (continued) 2 1 TUESDAY, FEBRUARY 15, 2022 2 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			ı	
DARRYL A ROSS, ESQUIRE Mariner Health Central, Inc. Hard Trabuco Road Inine, California 9520-5704 949-235-7773 422 The page 3 Page 3 Page 5 Page 3 Page 5 Page 5 APPEARANCES (continued) Also present: Matt Clark Devin Ehrliich, general counsel Linda Taetz Kristy Prince Owen Kristy Prince Owen This is the remote Zoom deposition of Kenneth Tabler in the matter of People of the State of California This is the remote Zoom deposition of Kenneth Tabler in the matter of People of the State of California This is the remote Zoom deposition of Kenneth Tabler in the matter of People of the State of California This is the remote Zoom deposition of Kenneth Tabler in the matter of People of the State of California This is the remote Zoom deposition of Kenneth Tabler in the matter of People of the State of California This is the remote Zoom deposition of Kenneth Tabler in the matter of People of the State of California This deposition and any transcript produced This is the remote Zoom deposition of Kenneth Tabler in the matter of People of the State of California This deposition and any transcript produced This is the remote Zoom deposition of Kenneth Tabler in the matter of People of the State of California This deposition and any transcript produced This deposition and any transcript p	20	For the defendant:		
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1	Page 18		Page 20
1	l assume Emily Grunstein?	1	just so I understand the exact language you used, sir?
2	MR. ROSS: Back in 2014?	2	Q (By Mr. Allen) All we have for National Senior
3	MR. ALLEN: In 2014, yes.	3	Care is you and Mr. Ehrlich as officers and the sole
4	THE WITNESS: In 2014, Mr. Grunstein was still	4	shareholder. There are no other employees, no other
5	alive.	5	officers, directors, any other person that has anything
6	MR. ALLEN: Ah, okay.	6	to do with ownership or control of the company.
7	Q (By Mr. Allen) When did he pass away?	7	A That's correct.
8	A 1 believe and my timeframe with COVID has	8	Q Okay. Does the company have income?
9	gotten very skewed. I believe it's a 2017, 2018	9	A When you say "company" at
10	timeframe.	10	Q Does National Senior Care have income?
11	Q Okay. And between 2014 and now, have there	11	A No. It does not have a a regular stream of
12	been any other officers other than Mr. Ehrlich?	12	income.
13	A And myself, no.	13	Q It doesn't have any source of revenue?
14	Q Okay. In what state is Mr. Ehrlich's address?	14	A Correct.
15	A He lives in Georgia.	15	Q How does it pay a lease?
16	Q Okay. Is the law firm where the office down	16	A Those those funds are advanced and paid by
17	there, is that a law firm that's associated with	17	Mariner Health Central.
18	Mr. Ehrlich?	18	Q Okay. Is does Mariner Health Central do
19	MR. ROSS: Object to the form.	19	centralized accounting for National Senior Care, Mariner
20	THE WITNESS: When you say "associated," I I	20	Health Care Management and Mariner Health Care, Inc.?
21	think it was a prior acquaintance. But I don't believe	21	A Yes. That entity would be responsible for
22	he worked there or has any other relationship with them.	22	for those functions.
23	Q (By Mr. Allen) Okay. He wasn't an associate, a	23	Q Okay. Does the Grunstein family have any
24	member or a partner or anything like that?	24	ownership in Mariner Health Central?
25	A Correct.	25	A Only an indirect ownership through through
	D 10	 	
	Page 19		Page 21
1	-	1	·
1 2	Q Okay. Does the law firm where this nominal	1 2	National Senior Care. They do not have direct ownership
	Q Okay. Does the law firm where this nominal office is, do they do corporate formation and other	1	National Senior Care. They do not have direct ownership of of Mariner Health Central from the standpoint of
2	Q Okay. Does the law firm where this nominal office is, do they do corporate formation and other corporate advice for the company?	2	National Senior Care. They do not have direct ownership of of Mariner Health Central from the standpoint of owning any you know, a percentage of that entity.
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	Page 22		Page 24
1	you want 'cause I'm doing that. So let's let's turn	1	employees.
2	to Mariner Health Care, Inc.	2	Q Does it have any property?
3	Are you an officer with Mariner Health Care,	3	A No.
4	Inc.? I think you said you were.	4	Q Does it share the same office in Georgia with
5	A Yes, sir.	5	National Senior Care and Mariner Health Care, Inc.?
6	Q And what officer are you?	6	A Yes, sir.
7	A My entitle and office is president.	7	Q At the law firm there?
8	Q Are there any other officers?	8	A Correct.
9	A Devin Ehrlich.	9	MR. ALLEN: I'm sorry. Gentleman, I'm going to
10	Q Do either you or Mr. Ehrlich receive a salary	10	get a lozenge so I don't cough into the microphone all
11	from Mariner Health Care, Inc.?	11	the time. Pardon me.
12	A No.	12	Q (By Mr. Allen) Now, there's there's another
13	Q Does Mariner Health Care, Inc. have a stream of	13	entity called MHC Recruiting Company.
14	revenue?	14	Do you see that? That's on Exhibit 3.
15	A No.	15	A Yes.
16	Q Does Mariner Health Care, Inc. does not have	16	Q What is MAC Recruiting Company?
17	any employees, correct?	17	A It's a entity that was established to provide
18	A That's correct, sir.	18	recruiting services, particularly oversees recruiting of
19	Q And it's sole shareholder is National Senior	19	nurses to to help alleviate, you know, the the
20	Care, inc.?	20	employment shortage. So it it was formed to, as its
21	A Correct.	21	name suggests, to to facilitate recruiting on behalf
22	Q Does Mariner Health Care, Inc. have an office?	22	of Mariner.
23	A It uses that Georgia address as its office.	23	Q When was it formed?
24	Q And as Mariner Health Central advances the cost	24	A I believe that is a new entity within two or
25	of that office for National Senior Care, so does it also	25	three years
	Page 23		Page 25
1	advance the cost of the office on behalf of Mariner	1	Q Okay.
2	Health Care, Inc.?	2	A is the timeframe.
3	A Well, I just just want to be clear that I	3	Q Does it have any officers?
4	think the lease is actually in the name of Mariner Health	4	• • • • • • • • • • • • • • • • • • •
	•		A It does But but at this point it's new
5	Central, Inc.	5	A It does. But but at this point, it's new. And I don't do a lot with it. So I'm not sure exactly
5 6	Central, Inc. Q Okay.	1	And I don't do a lot with it. So I'm not sure exactly
	·	5	
6	Q Okay.	5 6	And I don't do a lot with it. So I'm not sure exactly who the officers are of that entity. Q Does it have a source of revenue?
6 7	Q Okay.A And those other entities also use that address.	5 6 7	And I don't do a lot with it. So I'm not sure exactly who the officers are of that entity. Q Does it have a source of revenue? A I I believe it the way it's established
6 7 8	Q Okay.A And those other entities also use that address.So they don't have separate leases for each of those	5 6 7 8	And I don't do a lot with it. So I'm not sure exactly who the officers are of that entity. Q Does it have a source of revenue? A I I believe it the way it's established is that it would earn fees in terms of whatever costs or
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	Page 26		Page 28
1.	health care personnel, nurses in particular; is that	1	A I believe in Oakland, we have a billing office,
2	correct?	2	which is you know, could could accommodate, you
3	A Yes.	3	know, 20, 25 people. But if people need it, they can use
4	Q And for whom are they recruiting the nurses and	4	that location.
5	other health care personnel?	5	Q And that's in Oakland, California?
6	A For the — the various Mariner facilities.	6	A Yes, sir.
7	Q When you say the "various Mariner facilities,"	7	Q Can you give me the address of that office?
8	are you referring to 18 facilities in California?	8	A I I don't have that memorized. I've been
9	A I believe there's 20, but of those 18, yes.	9	there. Usually I'm with someone. And so I don't have to
10	Yes.	10	navigate. So I don't know the address.
11	Q Okay. So they're – in terms of the health	11	Q Do you remember what street it's on?
12	care facilities we're referring to for which this	12	A No. I I think it's on the main street, but
13	recruiting would be done, there's 20 facilities in	13	that doesn't mean anything.
14	California; is that correct?	14	Q All right.
15	A Yes.	15	A There's a good restaurant down the street. But
16	Q Okay. There's no facilities outside of	16	other than that, I don't know too much about it.
17	California; is that correct?	17	Q Well, maybe we'll get to go there some day.
18	A During - there were at one point. I don't	18	Okay. Thank you.
19	know your timeframe. But since I've been involved with	19	So are you the president of Mariner Health
20	this company, that is true.	20	Central as well?
21	Q Okay. Yes. There was a lot of involvement	21	A Yes, sir.
22	with a large number of facilities going back to the days	22	Q Okay. So how many officers does Mariner Health
23	of SAVA and some of the formation of these companies, but	23	Central have?
24	all that's been divested; is that correct?	24	A Mariner Health Central, I believe, has has
25	A That's — that's correct.	25	several, but Devin Ehrlich and myself are officers.
	Page 27		Page 29
1	Q Okay. So does Mariner Health Care Management	1	Q Okay. What's Mr. Ehrlich's position with
2	Company actually do anything other than just hold the	2	Mariner Health Central?
3	shares to Mariner Health Central and this recruiting	3	A I think he's an executive vice president and
4	company?	4	general counsel.
5	A At this point, yeah. That's correct. It's a	5	Q Okay. Is there - is there a consolidated tax
6	holding company.	6	return or tax accounting for National Senior Care,
	O And that's all it does?		return or tax accounting for realional contor care,
7	Q And that's all it does:	7	Mariner Health Care, Inc., Mariner Health Care Management
7 8	A Correct.	7 8	
	A Correct. Q Okay. Now, Mariner Health Central is now the		Mariner Health Care, Inc., Mariner Health Care Management
8	A Correct.	8	Mariner Health Care, Inc., Mariner Health Care Management Company with Mariner Health Central, Inc.?
8	A Correct. Q Okay. Now, Mariner Health Central is now the	8 9	Mariner Health Care, Inc., Mariner Health Care Management Company with Mariner Health Central, Inc.? A Yes.
8 9 10	A Correct. Q Okay. Now, Mariner Health Central is now the primary administrative, as you would say, back office	8 9 10	Mariner Health Care, Inc., Mariner Health Care Management Company with Mariner Health Central, Inc.? A Yes. Q Okay. In other words, you don't file a
8 9 10 11	A Correct. Q Okay. Now, Mariner Health Central is now the primary administrative, as you would say, back office function company for the Mariner facilities in	8 9 10 11	Mariner Health Care, Inc., Mariner Health Care Management Company with Mariner Health Central, Inc.? A Yes. Q Okay. In other words, you don't file a different return for each one? They're all consolidated
8 9 10 11	A Correct. Q Okay. Now, Mariner Health Central is now the primary administrative, as you would say, back office function company for the Mariner facilities in California; is that right?	8 9 10 11 12	Mariner Health Care, Inc., Mariner Health Care Management Company with Mariner Health Central, Inc.? A Yes. Q Okay. In other words, you don't file a different return for each one? They're all consolidated and filed together to report to the various government
8 9 10 11 12	A Correct. Q Okay. Now, Mariner Health Central is now the primary administrative, as you would say, back office function company for the Mariner facilities in California; is that right? A Yes.	8 9 10 11 12 13	Mariner Health Care, Inc., Mariner Health Care Management Company with Mariner Health Central, Inc.? A Yes. Q Okay. In other words, you don't file a different return for each one? They're all consolidated and filed together to report to the various government agencies.
8 9 10 11 12 13	A Correct. Q Okay. Now, Mariner Health Central is now the primary administrative, as you would say, back office function company for the Mariner facilities in California; is that right? A Yes. Q And, of course, they also do the work for	8 9 10 11 12 13 14	Mariner Health Care, Inc., Mariner Health Care Management Company with Mariner Health Central, Inc.? A Yes. Q Okay. In other words, you don't file a different return for each one? They're all consolidated and filed together to report to the various government agencies. A That — that's correct.
8 9 10 11 12 13 14	A Correct. Q Okay. Now, Mariner Health Central is now the primary administrative, as you would say, back office function company for the Mariner facilities in California; is that right? A Yes. Q And, of course, they also do the work for National Senior Care, Mariner Health Care, Inc. and	8 9 10 11 12 13 14 15	Mariner Health Care, Inc., Mariner Health Care Management Company with Mariner Health Central, Inc.? A Yes. Q Okay. In other words, you don't file a different return for each one? They're all consolidated and filed together to report to the various government agencies. A That — that's correct. Q Okay. Does the Grunstein shareholder receive
8 9 10 11 12 13 14 15 16 17	A Correct. Q Okay. Now, Mariner Health Central is now the primary administrative, as you would say, back office function company for the Mariner facilities in California; is that right? A Yes. Q And, of course, they also do the work for National Senior Care, Mariner Health Care, Inc. and Mariner Health Care Management Company to the extent they	8 9 10 11 12 13 14 15	Mariner Health Care, Inc., Mariner Health Care Management Company with Mariner Health Central, Inc.? A Yes. Q Okay. In other words, you don't file a different return for each one? They're all consolidated and filed together to report to the various government agencies. A That — that's correct. Q Okay. Does the Grunstein shareholder receive income from — passed on through the various accounting
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8 9 10 11 12 13 14 15 16 17	A Correct. Q Okay. Now, Mariner Health Central is now the primary administrative, as you would say, back office function company for the Mariner facilities in California; is that right? A Yes. Q And, of course, they also do the work for National Senior Care, Mariner Health Care, Inc. and Mariner Health Care Management Company to the extent they need it? A That's correct.	8 9 10 11 12 13 14 15 16 17 18	Mariner Health Care, Inc., Mariner Health Care Management Company with Mariner Health Central, Inc.? A Yes. Q Okay. In other words, you don't file a different return for each one? They're all consolidated and filed together to report to the various government agencies. A That — that's correct. Q Okay. Does the Grunstein shareholder receive income from — passed on through the various accounting ultimately out of National Senior Care? A She — she receives a salary from — from
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8 9 10 11 12 13 14 15 16 17 18 19 20 21	A Correct. Q Okay. Now, Mariner Health Central is now the primary administrative, as you would say, back office function company for the Mariner facilities in California; is that right? A Yes. Q And, of course, they also do the work for National Senior Care, Mariner Health Care, Inc. and Mariner Health Care Management Company to the extent they need it? A That's correct. Q Okay. Where is Mariner Health Central, Inc.'s office? A We we really don't have a physical location. Our consultants we're like a sales force. You put the	8 9 10 11 12 13 14 15 16 17 18 19 20 21 22	Mariner Health Care, Inc., Mariner Health Care Management Company with Mariner Health Central, Inc.? A Yes. Q Okay. In other words, you don't file a different return for each one? They're all consolidated and filed together to report to the various government agencies. A That — that's correct. Q Okay. Does the Grunstein shareholder receive income from — passed on through the various accounting ultimately out of National Senior Care? A She — she receives a salary from — from Mariner Health Central. Q Okay. Does Mariner Health Central pay dividends to its shareholder? A I believe in 2012, we paid a dividend, but no
8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23	A Correct. Q Okay. Now, Mariner Health Central is now the primary administrative, as you would say, back office function company for the Mariner facilities in California; is that right? A Yes. Q And, of course, they also do the work for National Senior Care, Mariner Health Care, Inc. and Mariner Health Care Management Company to the extent they need it? A That's correct. Q Okay. Where is Mariner Health Central, Inc.'s office? A We we really don't have a physical location. Our consultants we're like a sales force. You put the sales force out in the field. And we want those people,	8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23	Mariner Health Care, Inc., Mariner Health Care Management Company with Mariner Health Central, Inc.? A Yes. Q Okay. In other words, you don't file a different return for each one? They're all consolidated and filed together to report to the various government agencies. A That — that's correct. Q Okay. Does the Grunstein shareholder receive income from — passed on through the various accounting ultimately out of National Senior Care? A She — she receives a salary from — from Mariner Health Central. Q Okay. Does Mariner Health Central pay dividends to its shareholder?
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Grunstein family, is that right? MR ACSS: Object to the form. The question's vague. MR ALLEN: Just trying to understand the accounting here. MR ALCSS: Sure. MR ALCSS: Sure. THE WITNESS: Well, it — it never — it had, you know, several years ago. But — but we haven't paid dividends in such a long time. I really can't — that would theoretically be the flow. And what all that would involve, I haven't had to think about all that for a while. But that would be the flow. Q (By Mr. Allen) (Clay. So in terms of actual income to the Grunstein family, Emily in particular, the only what that's paid increament had income to the Grunstein family, Emily in particular, the only way that that's paid increament had to think about all that for a wine 2012, has been via salary from Mariner Health Central, Inc.? A That's correct. Q (By Mr. Allen) (Clay. So in terms of actual income to the Grunstein family, Emily in particular, the only way that that a said income to the Grunstein family, Emily in particular, the only way that that's paid increament had to the company? A think and the company that has a noffice only way that that's paid income to the Grunstein family, Emily in particular, the only a wine access to the said and the company? A That's correct. Page 31 Q Okay. There used to be an address at \$300 Sam Houston Parkway in north Houston, but nobody holds that office arrymore? A Does that have any employees? A No, are you and Mr. Ehrlich the office arrymore? A Page 31 Q Okay. So as we —as we look at Echibit 3, you see below Mariner Health Care, Inc., that it has a hundred percent ownership in MHC Holding Company? Are you the president of that company? Are you the president of that company? Are you the president of that company? A No, sir. Q Okay. So as we —as we look at Echibit 3, you see below Mariner Health Care, Inc., that it has a hundred percent ownership in MHC Holding Company? A No, sir. Q Okay. So as we —as we look at Echibit 3, you see below Mariner Health Care, Inc., that it has a hundred percent	1	other three entities in order to actually get back to the	1	Q Okay. And it doesn't have a stream of revenue?
4 Nague. MR. ALLEN: Just trying to understand the accounting here. MR. ROSS: Sure. 7 MR. ROSS: Sure. 8 THE WTINESS: Well, it — it never — it had, you know, several years ago. But — but we haven't paid dividends in such a long time. I really cart — that 1 would theoretically be the flow. And what all that would irrobve, I haven't had to think about all that for a while. But that would be the flow. 14 Q (By Mr. Allen) Okay. So in terms of actual income to the Chrustein family, Emily in particular, the only way that that's paid in recent history, at least 1 income to the Chrustein family, Emily in particular, the only way that that's paid in recent history, at least 1 income to the Chrustein family, Emily in particular, the only way that that's paid in recent history, at least 1 income to the Chrustein family, Emily in particular, the only way that that's paid in recent history, at least 1 income to the Chrustein family, Emily in particular, the only way that that's paid in recent history, at least 1 income to the Chrustein family, Emily in particular, the only way that that's paid in recent history, at least 1 income to the Chrustein family, Emily in particular, the only way that that's paid in recent history, at least 1 income to the Chrustein Family, Emily in particular, the only way that that's paid in recent history, at least 1 income to the Chrustein Family in particular, the only way that that's paid in recent history at least 1 income to the Chrustein Family in the manuel of the incomes of the stilled Company? 15 A That's correct. 16 Q Okay. There used to be an address at 5300 Sum 1 office anymore? 1 A I believe in 2011 — nothing since 2011 or :12. Q Okay. So as we — as we look at Exhibit 3, you 1 see below Mariner Health Care, Inc., that it has a hundred percent ownership in MHC Holding Company. Park 1 in the particular of the incomes for the state and Chrosi that are any employees? 1 A No, sir. 1 Q Okay. So as we— as we look at Exhibit 3, you 1 in office anymore? 2 A No, sir. 2 Q Okay. So as	2	Grunstein family; is that right?	2	A Correct.
MR. ALLEN: Just trying to understand the accounting here. MR. ROSS: Sure. HE WITNIESS. Well, it — it never — it had, you know, several years ago. But — but we haven't paid dividends in such a long time. I really can't — that would theoretically be the flow. And what all that would it involve, I haven't had to lift involve in his days all that for a while. But that would be the flow. Q (By Mr. Allen) Ckay. So in terms of actual in income to the Grunstein family, Emily in particular, the only way that that's paid in recent history, at least since only way that that's paid in recent history, at least since each only way that that's paid in recent history, at least this gain and this paid in recent history, at least this gain and the series of the Grunstein family, Emily in particular, the only way that that's paid in recent history, at least this since 2012, has been vis slamp' from Mariner Health Central, Inc.? A That's correct. Page 31 Q Okay. Let's turn to — well, let me ask you this question, is there a company that has an office in track that with the Mariner companies? A Not to my knowledge. We have some employees—one who may work out of their home. But I'm not renting office anymore? A I believe in 2011 — nothing since 2011 or 112. Q Okay. There used to be an address at 5300 Samt Houston Parkway in north Houston, but nobody holds that office anymore? A L believe in 2011 — nothing since 2011 or 112. Q Okay. So as we—as we look at Exhibit 3, you see below Mariner Health Care, Inc., that it has a hundred percent ownership in MHCH Holding Company. Does that have any members ofter than MAC West Holding Company? Are you the president of that company? Are you there of that company? Are you the president of that company? Are you there of that company? Are you there of the acompany? Are you there of the acompany? Are you	3		3	Q Okay. Then we get to GrandCare, LLC.
accounting here. 7 MR, ROSS: Sure. 8 THE WTTNESS. Well, it—it never—it had, 9 you know, several years ago. But—but we haven't paid dividends in such a long time. I really eart—that 11 would theoretically be the flow. And what all that would 12 involve, I haven't had to think about all that for a 13 while. But that would be the flow. 14 Q (By Mr, Allen) Okay. So in terms of actual 15 income to the Grunstein family, Emily in particular, the 16 only way that that's paid in recent history, at least 17 since 2012, has been via salary from Mariner Health 18 Care—excuse me, Mariner Health Central, Inc.? 19 A That's correct. 20 Q Okay. Let's turn to—well, let me ask you 21 this question, is there a company that has an office in 22 Texas that's associated with the Mariner companies? 23 A Not to my knowledge. We have some employees—one who may work out of their home. But I'm not renting 25 or providing—no—an office building in Texas. Page 31 Q Okay. There used to be an address at 5300 Sam Houston Parkway in north Houston, but nobody holds that office arrymore? 4 A 1 believe in 2011—nothing since 2011 or:12. Q Okay. So as we—as we look at Exhibit 3, you see below Mariner Health Care, Inc., that it has a hundred percent ownership in MHC Holding Company? A No, sir. Page 31 Page 31 Page 31 Page 31 Q Okay. There used to be an address at 5300 Sam Houston Parkway in north Houston, but nobody holds that office arrymore? A No low, Icon and the morning office of that company? Are you the president of that company? Are you the president of that company? Are you the president of that company? Are you do does it also only have two officers, you and Mr. Ehrlich? A A No. Q Okay. And does it have a stream of revenue? A Ne. Q Okay, And does it have a stream of revenue? A Yes, I am. Q Okay, And does it have a stream of revenue? A Yes, I am two officers and the nominal office at the law firm A Yes, I am the same law firm as National Senior Care? B A Yes, I am two officers and the nominal office at the law firm Life world in th	4	vague.	4	Does that have any employees?
THE WITNESS. Well, it – it never — it had, you know, several years ago. But – but we haven't paid dividends in such a long time. I really can't – that would theoretically be the flow. And what all that would involve, I haven't had to think about all that for a while. But that would be the flow. Q (By Mr. Allen) Okay. So in terms of actual income to the Grunstein family, Emily in particular, the only way that thats paid in recent history, at least since 2012, has been via salary from Mariner Health Care – excuse me, Mariner Health Central, Inc.? Q Okay. Let's turn to – well, let me ask you this question, is there a company that has an office in That's correct. Q Okay. Let's turn to – well, let me ask you this question, is there a company that has an office or providing – no – an office building in Texas. Page 31 Q Okay. There used to be an address at 5300 Sam Houston Parkway in north Houston, but nobody holds that office anymore? A Dese that have any employees? A No, sir. Q Okay. So as we – as we look at Exhibit 3, you see below Mariner Health Cert., let, that it has a hundred percent ownership in MHC Holding Company. B Dese that have any employees? A No, sir. Q And are you an officer of that company? A Thet's correct. Q And are you an officer of that company? A Thet's correct. Q And does it also only have two officers, you and Mr. Elvrich? A That's correct. Q And does it also only have two officers, you and Mr. Elvrich? A No. Q And does it also only have two officers, you and Mr. Elvrich? A That's correct. Q And one sick that ease the licensees one, the stilled nursing facilities. It was actually the licensee for the skilled office anymore? A No, sir. Q And does it also only have two officers, you and Mr. Elvrich? A That's correct. Q But that's no longer the case. They have Page 31 Page 33 Page 31 Page 33 A Not to my knowledge. A Dese that have any employees? A No, sir. Q And does grandCare, LLC. A Correct. Yes. Q Okay. Continued. A That's correct. Q But that's no longer the case. They have a hundred pe	5	MR. ALLEN: Just trying to understand the	5	A No.
## A Officers is the correct term. ## A Officers is the correct term. ## A Officers is the correct term. ## Officer is the correct term. ## Of Officers is the correct term. ## Of Officers is the correct term. ## Officer is the correct term. ## Of Officers is the correct term. ## Officer is the correct term. ## Of Officers is the correct term. ## Officer is the verm the distance is the same the she than the woll terms and the corr	6	accounting here.	6	Q Does grand are you and Mr. Ehrlich the
9 you know, several years ago. But but we haven't paid dividends in such a long time. I really can't that would dividends in such a long time. I really can't that would thereefactly be the flow. And what all that would be the flow. 12 involve, I haven't had to think about all that for a while. But that would be the flow. 13 while. But that would be the flow. 14 Q (By Mr. Allen) Okay. So in terms of actual income to the Grunstein family, Emily in particular, the only way that that's paid in recent history, at least income to the Grunstein family, Emily in particular, the only way that that's paid in recent history, at least income to the Grunstein family, Emily in particular, the only way that that's paid in recent history, at least income to the Grunstein family, Emily in particular, the only way that that's paid in recent history, at least income to the Grunstein family, Emily in particular, the only way that that's paid in recent history, at least income to the Grunstein family, Emily in particular, the only way that that's paid in recent history, at least income to the Grunstein family, Emily in particular, the only way that that's paid in recent history, at least income to the Grunstein family, Emily in particular, the only way that that's paid in recent history, at least income to the Grunstein family, Emily in particular, the only way that that's paid in recent history. The family f	7	MR. ROSS: Sure.	7	officers of GrandCare, LLC or should I say members?
dividends in such a long time. I really can't that would theoretically be the flow. And what all that would involve, I haven't had to think about all that would involve, I haven't had to think about all that for a while. But that would be the flow. Q (By Mr. Allen) Okay. So in terms of actual income to the Grunstein family, Emily in particular, the only way that that's paid in recent history, at least since 2012, has been via salary from Mariner Health 16 only vay that that's paid in recent history, at least since 2012, has been via salary from Mariner Health 17 since 2012, has been via salary from Mariner Health 18 Care – excuse me, Mariner Health Central, Inc.? 19 A That's correct. 20 Q Okay. Lefts turn to – well, let me ask you this question, is there a company that has an office in Texas that's associated with the Mariner companies? 21 A Not to my knowledge. We have some employees – one who may work out of their home. But I'm not renting or providing – no – an office building in Texas. Page 31 Q Okay. There used to be an address at \$300 Sam Houston Parkway in north Houston, but nobody holds that office anymore? A Deschath have any employees? A Does that have any employees? A No, sir. Q And are you an officer of that company? Are you the president of that company? A Yes, I am. Q And does it also only have two officers, you and Mr. Ehrlich? A Yes, I am. Q Okay. And does it have any members other than MAC West Holding Company. The WITNESS: To answer at this time, it has no other members other than MAC West Holding Company. A That's correct. Q By Mr. AlLen) Okay. Now at one poblic on understand correctly, GrandCare, LLC actually held a number of the licensee for the skilled nursing facilities in California; is that correct? A That's correct. Q Okay. There used to be an address at \$300 Sam Houston Parkway in north Houston, but nobody holds that office anymore? A Deschath have any members other than MAC West Holding Company. A No. A That's correct. Q And does GrandCare, LLC? A Correct. Yes	8	THE WITNESS: Well, it it never it had,	8	A Officers is the correct term.
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involve, I haven't had to think about all that for a while. But that would be the flow. Q (By Mr. Allen) (By Mr. Allen) (Company? MR. ASS: So I'll just interpose an objection. It's vague as to time. MAC West Holding Company? MR. ASS: So I'll just interpose an objection. It's vague as to time. MR. ALLEN: At this time? THE WITNESS: To answer at this time, it has ne other members other than MAC West Holding Company Q (By Mr. Allen) (Aye., Now at one point, if I understand correctly, GrandCare, LLC actually held a number of the licenses for the skilled nursing facilities in California; is that correct? A That's correct. Page 31 Q Okay. There used to be an address at 3300 Sam Houston Parkway in north Houston, but nobody holds that office anymore? A I believe in 2011 – nothing since 2011 or '12. Q Okay. So as we — as we look at Exhibit 3, you see below Mariner Health Care, Inc., that it has a hundred percent ownership in MHC Holding Company. Does that have any employees? A No, sir. Q Okay So as we—as we look at Exhibit 3, you see below Mariner Health Care, Inc., that it has a hundred percent ownership in MHC Holding Company. Does that have any employees? A No, sir. Q Okay So as we—as we look at Exhibit 3, you see below Mariner Health Care, Inc., that it has a hundred percent ownership in MHC Holding Company? A Yes, I am. Q Okay So is described to that company? Are you the president of that company? A Yes, I am. Q Okay. And does it have a stream of revenue? A No. Q Okay. And does it have a stream of revenue? A No. Q Okay. And does it have a stream of revenue? A No. Q Okay. And does it have a stream of revenue? A No. Q Okay. And does it have a stream of revenue? A No. Q Okay. And it holds — MAC West Holding Company with its the same law firm as National Senior Care? A No. Q Okay. And of tholds — MAC West Holding Company with its the same law firm as National Senior Care? A No. Q Okay. And of tholds — MAC West Holding Company, is it also another holding company with just the same lothi	10	dividends in such a long time. I really can't that	10	You're the managers of GrandCare, LLC?
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			l	
A DESCRIPTION 1 / A COMPLETE OF THE CONTROL OF CONTROL	23	in Georgia?	24	does this chart show all the operating companies that
25 A Correct. 25 operate skilled nursing facilities in California?		iii Georgia:	~ ~	aces and chart anon an the operating companies that
25 Operate stated and		A Correct	25	operate skilled nursing facilities in California?

	Page 34		Page 36
1	A I believe it does. I believe just there is	1	companies that are all involved in the
2	a GC Holding Company 3 that's been established. But I	2	operation of the skilled nursing facilities
3	think all the operating entities are on these two pieces	3	in California; is that correct?"
4	of paper you have.	4	MR. ALLEN: Feel free to explain what you don't
5	Q What does the GC Holding Company 3 do?	5	know about that question.
6	A It's a holding company without any at this	6	A I guess where I have a little trouble, you use
7	point, it has no interest. But it's been formed.	7	the word "involved." And obviously, you know, we've gone
8	Q Okay. Now, there has been developed real	8	through a number of companies and entities, and some are
9	estate operating companies to actually own the real	9	holding companies.
10	estate that is owned by the Mariner group of companies in	10	So I - sometimes I - and I don't want to be
11	California; is that right?	11	misquoted, or I don't want to be misunderstood. When you
12	A What what is your Mariner, at this point,	12	use the word "involved" you know, I'm not referring to
13	does not have any real estate holdings in California.	13	direct operations. I just want to - there's nothing
14	Q All the real estate holdings have been divested	14	hidden, is there? Or that's what I'm just trying to
15	into another company?	15	grapple with is I -
16	A They've been divested, correct.	16	Q And that's a fair concern.
17	Q Okay. Does Emily Grunstein have an interest in	17	So I understand that some of the companies are
18	any of those other real estate companies?	18	merely holding companies. They don't have any active
19	A No.	19	business. They don't even have a revenue stream. We've
20	Q Okay. So when we look at the companies that	20	talked about that.
21	are on our chart here, we're looking at companies that	21	But there's no other business out there in some
22	are all involved in the operation of the skilled nursing	22	entity that is held, that is doing business other than
23	facilities in California; is that correct?	23	doing the skilled nursing business in California, except
24	MR. ROSS: Object to the form.	24	we did talk about the recruiting company. But that's
25	MR. ALLEN: I beg your pardon?	25	recruiting people for the purposes of the California
			
	Page 35		Page 37
1	_	1	_
. 1	Page 35 MR. ROSS: Just objecting to the form. MR. ALLEN: Oh.	1 2	Page 37 skilled nursing; is that correct? A Correct.
i	MR. ROSS: Just objecting to the form. MR. ALLEN: Oh.	1	skilled nursing; is that correct? A Correct.
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1	CERTIFICATE OF REPORTER
2	
3	I, CONNIE WEBB, CSR NO. 10811, hereby certify that
4	the witness in the foregoing deposition, KENNETH
5	TABLER, has duly affirmed, remotely via Zoom
6	videoconference, to tell the truth, the whole truth,
7	and nothing but the truth in the within-entitled cause;
8	that the testimony of said witness was taken down in
9	shorthand by me, a Certified Shorthand Reporter and a
10	disinterested person, at the time and place herein
11	stated, and that the testimony of the said witness was
12	thereafter reduced to typewriting, by computer, under
13	my direction and supervision;
14	I further certify that I am not of counsel or
15	attorney for either or any of the parties to the said
16	deposition nor in any way interested in the outcome of
17	this case, and that I am not related to any of the
18	parties thereto.
19	I hereto declare under penalty of perjury that the
20	foregoing is true and correct. I have hereunto set my
21	hand on March 1, 2022.
22	
23	
24	CONNIE WEBB, CSR NO. 10811
25	
ı	

EXHIBIT "C"

Kristy Prince Owen February 15, 2022

Page 1

SUPERIOR COURT OF CALIFORNIA COUNTY OF ALAMEDA

PEOPLE OF THE STATE OF CALIFORNIA,

Plaintiff,

vs.

CASE NO: RG21095881

MARINER HEALTH CARE INC., A DELAWARE CORPORATION; NATIONAL SENIOR CARE, INC., A DELAWARE CORPORATION; MARINER HEALTH CARE MANAGEMENT CO., A DELAWARE CORPORATION; MARINER HEALTH CENTRAL INC., A DELAWARE CORPORATION; ET. AL.

Defendants.

/

REMOTE VIDEOCONFERENCE DEPOSITION OF:

KRISTY PRINCE OWEN

DATE: TUESDAY, FEBRUARY 15, 2022

TIME: 11:48 A.M.

PLACE: REMOTE

REPORTER: CONNIE WEBB, CSR NO. 10811

Kristy Prince Owen February 15, 2022

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1	APPEARANCES	1	WITNESS INDEX
2	For the plaintiff:	2	
4	District Attorney of Santa Cruz	3	WITNESS PAGE
5	DOUG ALLEN, ESQUIRE Assistant District Attorney	4	
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6	Santa Cruz, California 95060 (831) 454-2930		By Mr. Allen: 7
7	Douglas Allen@santacruzcounty.us	6	<i>b</i> , <i>m. r.</i> mon. ,
8	District Attorney of Marin ANDRES PEREZ, ESQUIRE	7	
9	Deputy District Attorney	8	
10	3501 Civic Center Drive, Suite 145 San Rafael, California 94903-4189	9	EVILIDIT BIDEV
	(415) 473-6450	1	EXHIBIT INDEX
11 12	Aperez@marincounty.org District Attorney of Alameda County	10	NO DECORIDATION MARKED
	LORI SCHNALL, ESQUIRE	11	NO. DESCRIPTION MARKED
13	Deputy District Attorney 1225 Fallon Street, Suite 900	12	
14	Oakland, California 94612-4208	13	1 Second-amended notice of deposition 8
15	(510) 272-6222 Lori.Schnall@aegov.org	14	2 Deponent's declaration 8
16	District Attorney of Los Angeles County	15	3 Organization chart 8
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21	r or the ocientami.	21	
22	DARRYL A ROSS, ESQUIRE	22	
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23	Irvine, California 92620-5704	l .	
		1 24	
24	949-238-7775 daross@marinerhealthcare.com	24 25	
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Kristy Prince Owen February 15, 2022

	Page 30		Page 32
1	that's really the only correspondence I've had with her.	1	being a holding company and a conduit of ownership
2	Q Okay.	2	between it and companies above, to your knowledge?
3	Are you aware of any plans to acquire other	3	MR. ROSS: Object to the extent it calls for a
4	property in the Mariner system outside of California?	4	legal conclusion. But I believe he asked just for your
5	For instance, there's these other entities that are still	5	knowledge. So
6	out there that are being kept current.	6	THE WITNESS: Correct. It just serves as the
7	Do you are you aware of if there's	7	holding company
8	some some plan or intention to acquire other	8	Q (By Mr. Allen) Okay.
9	facilities or entities or operations elsewhere?	9	A or the general partner, yes.
10	A I am not.	10	Q Do you know if the holding companies have
11	Q Okay. Well, I think so with each of these	11	separate insurance policies?
12	operating companies, the operating companies are the	12	A They do not.
13	license holder that you're referring to, correct?	13	Q Do you know if National Senior Care has a
14	A Correct. With other than the Fruitvale, it	14	separate insurance policy?
15	doesn't Fruitvale Operating doesn't own the license.	15	A It does not.
16	Q Okay.	16	Q Is that true also of Mariner Health Care, Inc.
17	A It manages and Glendale.	17	and Mariner Health Care Management Company?
18	(Court reporter interruption.)	18	A That is true.
19	THE WITNESS: And Glendale. And Glendale.	19	MR. ALLEN: Well, I I think, frankly, you're
20	Q (By Mr. Allen) Fruitvale and Glendale are just	20	a wealth of knowledge. But I don't really see that we
21	management companies.	21	need to continue this any further because I think we've
22	Who holds the license in those two?	22	discussed the companies and the in so far as it
23	A So for the Fruitvale one, it would be that	23	relates to jurisdictional matters.
24	Fruitvale Long-term Care, LLC. And for Glendale, I	24	So unless one of my compatriots has another
25	believe it's I get it backwards sometimes Adventist	25	question, I think I should burning question I should
	Page 31		Page 33
1	Glendale or Glendale Adventist Hospital. It's one of	,	
2	those two.	1 2	have asked, I don't have any more questions.
3		3	MR. ROSS: None here, Doug. Thank you.
4	Q Okay. These various holding companies we see, such as Driftwood Hayward, Skyline San Jose, Driftwood	4	MS. SCHNALL: No, thank you, Doug.
5	Santa Cruz, San Marcos Holding, Monterey Palms Holding,	5	MS. MIKIKIAN: No, thank you, Doug. You
6		6	covered them. Thank you.
7	Almaden Holding, do they do anything other than just be the general partner in the operating companies?	7	MR. ALLEN: Well, I'm glad we got this out of
8	A No. They don't do anything else.	8	the way. And once again, I apologize for the
9		9	inconvenience of of the arrangements. But hopefully,
10	Q And with regard to the holding companies, is	10	this will assist you. And with that
11	that the person that functions for the holding company in acting as a general partner, would that be Linda		MR. ROSS: All right. Thank you very much.
12	Taetz?	11	MR. ALLEN: Again, reading and signing handled
13	A She's the president of those entities as well,	12	through your counsel?
14	uh-huh.	ı	THE WITNESS: Yes, please. Thank you.
15	Q Okay. So if the – if San Marcos Holding	14	MR. ALLEN: I do want a transcript and condensed copy.
16		1	••
17	Company was going to do some function as a general partner of San Marcos Operating Company, that would –	16	MR. ROSS: Okay. And I will send the exhibits
18	the literal aspect of that would be Linda Taetz would do	17	as we discussed, and I'll copy you, Doug. And I'd like
19	something, is that right?	18 19	the same order on this transcript, please, Madam
20	A I don't – I don't know the legalities of that,	1	Reporter.
21	whether it's the entity or the president. So I'm not	20	THE REPORTER: Okay. Thank you.
22	sure how to answer that.	21	MR. ROSS: All right.
23		22	MR. ALLEN: Thank you.
2.3	Q Well, I'm actually looking more for your understanding of the practical aspect of it. Does the	24	(Deposition concluded at 12:52 p.m.)
24		: 44	• •
24 25	holding company really serve any function other than just	25	

Kristy Prince Owen February 15, 2022

	Page 34
1	CERTIFICATE OF REPORTER
2	
3	I, CONNIE WEBB, CSR NO. 10811, hereby certify that
4	the witness in the foregoing deposition, KENNETH
5	TABLER, has duly affirmed, remotely via Zoom
6	videoconference, to tell the truth, the whole truth,
7	and nothing but the truth in the within-entitled cause;
8	that the testimony of said witness was taken down in
9	shorthand by me, a Certified Shorthand Reporter and a
10	disinterested person, at the time and place herein
11	stated, and that the testimony of the said witness was
12	thereafter reduced to typewriting, by computer, under
13	my direction and supervision;
14	I further certify that I am not of counsel or
15	attorney for either or any of the parties to the said
16	deposition nor in any way interested in the outcome of
17	this case, and that I am not related to any of the
18	parties thereto.
19	I hereto declare under penalty of perjury that the
20	foregoing is true and correct. I have hereunto set my
2·1	hand on March 1, 2022.
22	
23	
24	CONNIE WEBB, CSR NO. 10811
25	3312222, 33

EXHIBIT "D"

Taetz, Linda People of the State of California v. Mariner Health care, Inc.

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SUPERIOR COURT OF THE STATE OF CALIFORNIA
                                                                                       SUPERIOR COURT OF THE STATE OF CALIFORNIA
                                                                                                FOR THE COUNTY OF ALAMEDA
                        FOR THE COUNTY OF ALAMEDA
     PEOPLE OF THE STATE OF
                                                                              PEOPLE OF THE STATE OF
                                                                              CALIFORNIA,
     CALIFORNIA,
                                                                                            Plaintiff,
                     Plaintiff.
              -vs-
                                          ) Case No.: RG21095881
                                                                                      -vs-
                                                                                                               ) Case No.: RG21095881
     MARINER HEALTH CARE, INC.,
                                                                              MARINER HEALTH CARE, INC.,
     a Delaware corporation;
                                                                              a Delaware corporation;
     NATIONAL SENIOR CARE, INC.,
                                                                              NATIONAL SENIOR CARE, INC.,
     a Delaware corporation;
                                                                              a Delaware corporation;
     MARINER HEALTH CARE
                                                                              MARINER HEALTH CARE
     MANAGEMENT CO., a Delaware
                                                                              MANAGEMENT CO., a Delaware
     corporation; MARINER HEALTH
                                                                              corporation; MARINER HEALTH
                                                                         12
                                                                              CENTRAL, INC., a Delaware
     CENTRAL, INC., a Delaware
                                                                              corporation; et al,
     corporation; et al.
                                                                         13
                                                                                            Defendants.
                     Defendants.
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                                                                                        Videoconference deposition of LINDA TAETZ, taken
               VIDEOCONFERENCE DEPOSITION OF LINDA TAETZ
                                                                         19
                                                                              on behalf of Plaintiff, before Viola Fedden, Certified
                                                                              Shorthand Reporter No. 5586, for the State of California;
                       Wednesday, February 16, 2022
                                                                              commencing at 9:08 a.m., Pacific time, on Wednesday,
                                                                         22
                                                                              February 16, 2022, taken remotely via Zoom.
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Taetz, Linda People of the State of California v. Mariner Health care, Inc.

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1	reorganization where SAVA was divested?	1	Q. Fair enough. When you sat through the
2	A. Yes, I had.	2	depositions of Mr. Tabler and Ms. Owen, did you hear them,
3	Q. And with whom did you meet?	3	to your recollection, misstate anything or make a mistake
4	A. I met with Jane Moore, M-O-O-R-E and Jane is a	4	that you think ought to be corrected?
5	registered nurse and her team is in the Fundamental	5	A. Two things. I believe and it wasn't a
6	Administrative Service IT Department.	6	mistake. I believe that Mr. Tabler said he knew I was
7	Q. Have you met with anyone else in traveling to a	7	president of "most" of the operating companies. I don't
8	different state besides Mr. Hussey, Ms. Moore and Ms. Owen	8	believe he said "all" of the operating companies.
9	in Texas?	9	Operating companies that we've just discussed.
10	A. At Fundamental, the offices that I just	10	And the only other thing I could think of is the
11	mentioned, we also had Nancy Taylor who was a vice	11	office in Northern California for Mariner Health Central,
12	president at the time of IT. We were converting to our	12	Inc. is actually in Hayward, not in Oakland.
13	new, at the time, electronic risk documentation system.	13	Q. Okay.
14	Q. What is your electronic documentation system?	14	A. And I believe it's on Foothill Boulevard. I know
15	A. MatrixCare.	15	it's Foothill Boulevard. I'm not sure of the actual
16	Q. And so when you say Ms. Moore is a VP of IT,	16	address, but it is on Foothill Boulevard in Hayward.
17	that's a VP of Fundamental Administrative Services?	17	Q. Okay. That's the only two things that you recall
18	A. That's correct.	18	that you would want to correct?
19	Q. Okay. They assisted you in transitioning to the	19	A. Yes. The only thing I could think of at the
20	MatrixCare?	20	moment, yes.
21	A. They did.	21	Q. And when you would correct his answer about
22	Q. Okay. Is there anyone else that you have met	22	"most," you mean to correct it that you're president of
23	with outside of California regarding Mariner business	23	all the operating companies?
24	since the reorganization that we haven't discussed?	24	A. Correct.
25	A. Not that I can think of at the moment.	25	Q. Okay. So going back to the various holding
	A. Not that I can think of at the moment.		Q. Okay. So going back to the various holding
	29		30
1	companies that are one percent general partners in the 18	1	A. That I don't recall. I apologize.
2	operating companies, do you know whether or not you hold a	2	Q. So you don't know whether you're president or
3	position in those holding companies?	3	not, one way or the other; is that correct?
4	A. The holding companies that you were referring to?	4	A. I believe I am, yes.
5	Q. Right. So for instance, starting on page 1 of	5	Q. Okay. You believe you are, but that would be
6	Exhibit 3, second row to the bottom. We have Driftwood	6	consistent with your understanding of the corporate
7	Hayward Holding, Skyline San Jose Holding, Verdugo Vista	7	organization, but you don't have a specific recollection;
8	Holding. That line there, all the way across to the	8	is that a fair statement?
9	right, describes a number of holding companies. Not the	9	A. That is a fair statement.
10	ones above it.	10	Q. Okay. Do you have a position with GC Operating
11	Do you know if you have a position with any of	11	Company, LLC?
12	those companies?	12	A. I don't recall at this moment.
13	A. Yes. I believe I'm president of those holding	13	Q. Do you have a recollection as to who is the
14	companies.	14	manager of GC Operating Company, LLC?
15	Q. Okay. You also, to your knowledge, are president	15	A. Was the manager?
16	of the bottom line which are the operating companies; is	16	Q. Well, it's an LLC, so typically we refer to the
17	that correct?	17	person in charge as a manager, but they may have some
18	A. That is correct.	18	other title. But who is the person that is the
19	Q. Okay. If we look at the next row above that, do	19	decision-maker for GC Operating Company, LLC, if you
20	those things also apply to Hayward Hills Operating	20	recall?
21	Company, LLC and Hayward Hills Operating Company, LP? Are	21	A. I don't recall at this moment.
	you president of both those companies?	22	Q. I'm going to ask the same question. Who's the
22	A. I believe so, yes.	23	person that's the decision-maker, the actual person, the
22	7 1 DOME 10 30, 303.		
	Q. Is that also true of Autumn Hills Holding	24	manager of GC Holding Company 2, LLC, if you know?
23	•	24 25	manager of GC Holding Company 2, LLC, if you know? A. I don't recall.
23 24	Q. Is that also true of Autumn Hills Holding	1	*

Taetz, Linda People of the State of California v. Mariner Health care, Inc.

1 2 3	CERTIFICATION CF CERTIFIED SHORTHAND REPORTER
I do solemnly declare under penalty of perjury that the foregoing is my deposition under oath; are the questions asked of me and my answers thereto; that I have read same and have made the necessary corrections, additions or changes to my answers that I deem necessary. I witness thereof, I hereby subscribe my name this	The undersigned certified shorthand reporter of the state of California does hereby certify: That the foregoing deposition was taken before me at the time and place therein set forth, at which time the witness was duly sworn by me; That the testimony of the witness and all objections made at the time of the deposition were recorded stenographically by me and thereafter transcribed, said transcript being a true copy of my shorthand notes thereof. In witness whereof, I have subscribed my name this date February 17, 2022. Viola Fedden Certifcate No.: 5586
41	42
CASE NAME: WITNESS NAME: TRANSCRIPT ERRATA SHEET The reasons for making changes are as follow: 1. To Clarify the record; 2. To conform to the facts; 3. To correct major transcription errors. PAGE LINE CORRECTION & REASON PAGE LINE CORRECTION & REASON Signature of Deponent Date	
43	